

Voir Dire: United States v. Frederick Kriemelmeyer, 19-cr-90-wmc

[Swear in Jury Panel]

Statement of the case: This is a criminal case, in which the defendant, Dr. Frederick Kriemelmeyer, who practices dentistry in La Crosse, is charged with unlawfully attempting to evade income taxes from 2011 to 2019. A plea of not guilty to the charges against him has been entered on behalf of the defendant.

Have any of you heard of this case before today? Would this affect your ability to serve impartially as a juror in this case?

1. Scheduling: this case will begin today and should conclude by Wednesday. Are any of you actually unable to sit as jurors because of this schedule?

2. The court *reads* the most important jury instructions you will be given as a juror in this case:

The government has the burden of proving the defendant's guilt beyond a reasonable doubt. This burden of proof stays with the government throughout this trial.

The defendant is presumed to be innocent of the charges. This presumption remains with the defendant throughout every stage of the trial and during your deliberations on the verdict, and is not overcome unless from all the evidence in the case you are convinced beyond a reasonable doubt that the defendant is guilty.

The defendant is never required to prove his innocence. He is not required to produce any evidence at all. The defendant has an absolute right not to testify. The fact that the defendant does not testify cannot be considered by you in any way in arriving at your verdict.

Would any of you be unable or unwilling to follow these instructions?

3. Ask government / defense counsel to introduce themselves, as well as the defendant / as well as the case agent. Ask whether jurors know them.

4. Invite each juror, in turn, to stand and provide the following information:

Name, age, and city or town of residence.

Marital status and number and ages of your children and grandchildren, if any.

Current occupation (former if retired).

Current (or former) occupation of your spouse and any adult children.

Any military service, including branch, rank and approximate date of discharge.

Level of education, and major areas of study, if any.

Memberships in any groups or organizations.

Hobbies and leisure-time activities.

Favorite types of reading material.

Favorite types of television shows.

Whether you regularly listen to talk radio, and if so, to which programs.

Whether you regularly use the internet to visit sites other than e-mail or personal business, and if so, what types of sites you visit most often.

Whether you have bumper stickers on your vehicles, and what they say.

5. General questions regarding prior experience with court proceedings:

- a. Have any of you ever been a party to a lawsuit? Describe circumstances.
- b. Have any of you ever been a witness in a lawsuit?
- c. How many of you have served previously on a jury? Of those of you who have, please describe your experience. Were you ever the foreperson on a jury?
- d. Do any of you know any of the other persons on the jury panel?
- e. Other than what you have already told us, have any of you, your relatives, or close friends ever had any negative or positive experience with any lawyer, any court, or any legal proceeding that would affect your ability to be impartial in this case?

6. Other than what you have already told us, do any of you have any special training or experience in accounting, bookkeeping or tax preparation? Do any of you prepare taxes for anyone besides yourself or your family members?

7. Do any of you have any strong feelings or opinions about the IRS, the Wisconsin Department of Revenue, or any other governmental tax agency? Would these feelings or opinions affect your ability to serve impartially in a tax case?

8. This is a case in which the investigation was conducted by agents from the Internal Revenue Service assigned to investigate possible criminal conduct. Do any of you have strong feelings or opinions about the IRS pursuing criminal charges against people that it claims did not file lawful tax returns?

9. Do any of you belong to any groups or organizations that concern themselves in any way with the Internal Revenue Service, the Department of the Treasury, or about the tax laws of the United States or about any other governmental entity? Would this affect your ability to be impartial in this case?

10. Other than what you already have told us, do any of you have any familiarity with any groups or organizations that question the validity of federal tax laws or the ability of the United States government to assess and collect taxes? [*Sidebar if necessary*]. Would this affect your ability to be impartial in this case?

11. Have any of you, your family, your close friends, or any company for which you work ever been audited by any governmental tax agency, or had any other non-routine interaction with a governmental tax agency? Would this affect your ability to be impartial in this case?

12. Do any of you have any strong feelings or opinions about people who don't pay taxes that they actually owe? Would these feelings or opinions affect your ability to serve impartially in a tax case like this one?

13. Have any of you, your family or close friends ever had a lien or other type of encumbrance filed against any of your property, such as against your residence, other real estate, or any personal property? Would this affect your ability to be impartial in a case of this nature?

14. Other than what you already have told us, do any of you have such strong views about people who believe that they don't have to pay taxes that it would affect your ability to be an impartial juror in this case? [*Sidebar*].

15. Similarly, other than what you already have told us, do any of you have such strong views about the government's requirement that people pay taxes that it would affect your ability to be an impartial juror in this case? [*Sidebar*].

16. Do any of you, by virtue of past dealings with the United States government, or for any reason, have any bias for or against the government in a criminal case?

17. Have any of you, your relatives, or close friends ever worked for the local, county, state, or federal government? Would this affect your ability to be impartial in this case?

18. Have any of you, your relatives, or close friends ever worked for, or had other professional contact with, any law enforcement, investigative or security company or agency, or any prison? Would this affect your ability to be impartial in this case?

19. Would any of you judge the credibility of a witness who was a law enforcement officer or government employee differently from other witnesses *solely* because of his or her official position?

20. Would any of you judge the credibility of a witness who had been convicted of a crime in the past differently from other witnesses *solely* because of this prior conviction?

21. If the defendant were to choose to testify, would any of you judge his credibility differently from other witnesses *solely* because it was the defendant who was testifying?

22. Have any of you, your relatives, or close friends ever been the victim of any crime? Would this affect your ability to be impartial in this case?

23. If at the conclusion of the trial you were to be convinced of the defendant's guilt beyond a reasonable doubt, is there any one of you who would not, or could not, return a verdict of guilty?

24. If at the conclusion of the trial you were not to be convinced of the defendant's guilt beyond a reasonable doubt, is there any one of you who would not, or could not, return a verdict of not guilty?

25. The court will instruct you on the law to be applied in this case. You are required to accept and follow the court's instructions in that regard, even though you may disagree with the law. Is there any one of you who cannot accept this requirement?

26. Do you know of any reason whatever, either suggested by these questions or otherwise, why you could not sit as a trial juror with absolute impartiality to all the parties in this case?

- *Exercise peremptory challenges*
- *Instructions on how to conduct themselves on breaks and recesses*
- *Swear in jury*

JUROR BACKGROUND INFORMATION

When asked to do so by the court, please stand and provide the following information about yourself:

Name, age, and city or town of residence.

Marital status and number of children and grandchildren, if any.

Current occupation (former if retired).

Current (or former) occupation of your spouse and any adult children.

Any military service, including branch, rank and approximate date of discharge.

Level of education, and major areas of study, if any.

Memberships in any groups or organizations.

Hobbies and leisure-time activities.

Favorite types of reading material.

Favorite types of television shows.

Whether you regularly listen to talk radio, and if so, to which programs.

Whether you regularly use the internet to visit sites other than e-mail or personal business, and if so, what types of sites you visit most often.

Whether you have bumper stickers on your vehicles and what they say.